

on the various sides see Chalandon (*La domination normande*, i., p. xx.).

APPENDIX C

THE ORIGIN OF THE SICILIAN EXCHEQUER (see Chap. IX}

THE attempt to determine the origins of Roger II.'s Exchequer has led to much fascinating speculation. It cannot be said, however, that a wholly convincing case has been made out for any side, Byzantine, Moslem, or Norman, and it is inevitable that so conjectural a question should be largely forejudged according to the bias of the historian. Thus a whole school holds for a Norman-French origin; this was suggested first by Gregorio (*Considemzioni sopra la storia di Sicilia*, Palermo, 1831), who has been followed by Stubbs and Freeman, both of whom hold that the Exchequer system was imported from England to Sicily, Thomas Brown being the main instrument; these are supported by Sohm (*Frankisches Recht u. Rdmisches Recht*) and Brunnek (*Siciliens mittelalterliche Stadtrechte*, 1881). On the other hand Amari (*S. D.M.*) advocates an Arabic origin and is supported by La Lumia (*La Sicilia sotto Guglielmo II. il buono*, 1867). The Byzantine origin, again, is strongly urged by Garufi in "*suIV ordinamento amministrativo normanno in Sicilia: Exhiguier o Diwan?*" (in *Arch. star. ital*, S.V., t. xxvii., p. 225 *sea.*), an article to which I am largely indebted. His views may be

given here.

The Emperor Heraclius in dividing the Empire into Themes (O[^]ara) divided the Themes themselves